

Taconic Telephone Corp.  
d/b/a Consolidated Communications  
and  
Taconic Telcom Corp.  
d/b/a Consolidated Communications Long Distance

State of Massachusetts

Docket D.T.C. 21-4

Respondent: Bradley Sims  
Title: Financial Analyst  
Tax

**REQUEST:** Massachusetts Department of Telecommunications and Cable,  
Information Request, Set 2

**DATED:** 11/1/2021

**ITEM DTC 2-4:** Refer to DTC 1-9. On the FY2020, FY2021, and FY2022 Forms 5941, section 2, line 14, Taconic reports \$441,665, \$264,460, and \$132,171 in Massachusetts cost-of-service expenditures respectively. Identify and describe the causes of this decrease in cost of services over these years.

**REPLY:** Expenses are calculated based on revenue so a fluctuation in revenue will result in a fluctuation in expense. The revenues reported on the FY2020, FY2021 and FY2022 Forms 5941 were \$597,748, \$467,595 and \$286,626 respectively, which would result in a corresponding decrease in cost-of-service expenditures. That said, while reviewing the numbers for this response, we discovered there was a classification issue on the FY 2022 report and the cost-of-services category should be \$49,124 higher and the selling, general and administrative category should be \$49,124 lower.